

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Shelly Kulwin
DOCKET NO.: 03-30509.001-R-1
PARCEL NO.: 14-33-301-041
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Shelly Kulwin, the appellant, by Attorney Arnold G. Siegel in Chicago and the Cook County Board of Review.

The subject property consists of a 3,300 square foot parcel of land containing an eight year-old, 2,856 square foot, two-story, masonry, single-family residence with two and one-half baths, air conditioning, a fireplace, and a full, finished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of 11 properties suggested as comparable to the subject. A black and white photograph of the subject property as well as a brief from the appellant's attorney was also included. The data of the suggested comparables reflects that the properties are located within two and one-half blocks of the subject and improved with a two or three-story, masonry, stucco or frame and masonry, single-family dwelling. Six properties contain a full basement with four finished; eight

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,272
IMPR.:	\$	94,248
TOTAL:	\$	110,520

Subject only to the State multiplier as applicable.

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properties contain air conditioning; and 10 properties contain one or two fireplaces. The improvements range: in baths from one and one-half to three and two-half; in age from 12 to 20 years; in size from 2,596 to 3,373 square feet of living area; and in improvement assessments from \$18.99 to \$38.87 per square foot of living area. Based upon this analysis, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$153,644, or \$53.80 per square foot of living area. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables with all the properties located within the subject's neighborhood. The board's properties contain a two or three-story, masonry, single-family dwelling with two, three or four baths, one, two or three fireplaces, and a full basement with three finished. The improvements range: in age from four to six; in size from 5,029 to 6,534 square feet of living area; and in improvement assessment from \$42.14 to \$47.60 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

As to the equity argument, PTAB finds both parties presented assessment data on a total of 15 equity comparables. The PTAB finds the appellant's comparables #1, #2, #4 and #9 are the most similar to the subject. These four comparables contain a two-story, masonry or frame and masonry, single-family dwelling

located within two and one-half blocks of the subject. The improvements range: in age from 17 to 20; in size from 2,784 to 2,856 square feet of living area; and in improvement assessment from \$18.99 to \$34.72 per square foot of living area. In comparison, the subject's improvement assessment of \$53.80 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in size and/or construction.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's dwelling was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.